

# **EXHIBIT 14.5**

**Subsequent Transfers of BLMIS Funds under the Proportionality Tracing Method**

	Aster NT '7237 Account	Grosvenor CN '6545 Account	Grosvenor NT '6281 Account	Kenn Jordan NT '1748 Account	Mayfair CN '6558 Account	Mayfair NT '3199 Account	St. James CN '0119 Account	Strattham BA '5720 Account	Strattham BoA '5422 Account	TOTAL
MICHAEL BIENES AND DIANNE BIENES	-	15,975,242	-	-	497,671	500,000	16,315,549	-	-	\$ 33,288,461
MICHAEL S. BIENES AND/OR MICHAEL S. BIENES AS TRUSTEE	-	212,914	-	-	-	-	350,385	-	-	\$ 563,299
DIANNE BIENES	-	-	-	-	-	-	3,470	-	-	\$ 3,470
<i>TRANSFERS TO MICHAEL BIENES AND/OR DIANNE BIENES</i>	\$ -	\$ 16,188,156	\$ -	\$ -	\$ 497,671	\$ 500,000	\$ 16,669,404	\$ -	\$ -	\$ 33,855,231
FRANK AVELLINO AND NANCY AVELLINO	2,908,456	14,707,812	1,567,231	254,972	102,773	1,907,925	-	-	-	\$ 21,449,169
FRANK J. AVELLINO AND/OR THE FRANK AVELLINO TRUSTS	-	508,488	-	74,177	199,068	-	-	-	-	\$ 781,733
NANCY CARROLL AVELLINO AND/OR NANCY CARROLL AVELLINO REVOCABLE TRUST	-	191,894	-	-	199,068	-	-	-	-	\$ 390,962
<i>TRANSFERS TO FRANK AVELLINO AND/OR NANCY AVELLINO</i>	\$ 2,908,456	\$ 15,408,194	\$ 1,567,231	\$ 329,149	\$ 500,910	\$ 1,907,925	\$ -	\$ -	\$ -	\$ 22,621,864
STRATTHAM PARTNERS	-	4,029,410	-	-	-	-	-	-	-	\$ 4,029,410
GROSVENOR PARTNERS LTD	43,660	-	-	338,275	-	-	-	-	-	\$ 381,935
ASTER ASSOCIATES	-	457,338	1,595,765	58,086	-	100,000	-	-	-	\$ 2,211,190
KENN JORDAN ASSOCIATES	631,557	-	190,580	-	-	-	-	-	-	\$ 822,138
MAYFAIR BOOKKEEPING SERVICES, INC.	-	52,299	-	-	34,995	24,994	-	-	-	\$ 112,288
<i>TRANSFERS TO A&amp;B ENTITY DEFENDANTS</i>	\$ 675,217	\$ 4,539,047	\$ 1,786,346	\$ 396,361	\$ 34,995	\$ 124,994	\$ -	\$ -	\$ -	\$ 7,556,960
THOMAS AVELLINO	629,215	1,138,363	-	-	-	-	-	392,522	682,003	\$ 2,842,103
ASCENT, INC.	-	-	-	20,495	-	-	-	27,152	1,147,163	\$ 1,194,810
THE AVELLINO FAMILY FOUNDATION	76,820	1,046,264	1,012,315	-	-	-	-	-	-	\$ 2,135,399
RACHEL A. ROSENTHAL AND/OR THE RACHEL A. ROSENTHAL TRUSTS #1, 2, & 3	216,227	254,015	-	-	-	-	-	-	-	\$ 470,242
HEATHER C. LOWLES AND/OR HEATHER CARROLL LOWLES TRUST U/A DATED JUNE 29, 1990	10,387	77,843	-	-	-	-	-	-	-	\$ 88,230
MELANIE A. LOWLES AND/OR MELANIE ANN LOWLES TRUST U/A DATED JUNE 29, 1990	29,317	-	-	-	-	-	-	-	-	\$ 29,317
27 CLIFF, LLC	-	-	3,697	-	-	-	-	-	-	\$ 3,697
<i>TRANSFERS TO OTHER A&amp;B SUBSEQUENT TRANSFEREE DEFENDANTS</i>	\$ 255,931	\$ 331,858	\$ 3,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 591,487
<i>GRAND TOTAL</i>	\$ 4,545,639	\$ 38,651,883	\$ 4,369,588	\$ 746,005	\$ 1,033,575	\$ 2,532,919	\$ 16,669,404	\$ 419,674	\$ 1,829,165	\$ 70,797,853